IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

I.T.R. No.46 of 1989

Date of decision: 11.1.2006.

Sh.Narain Dev, HUF, Patiala **...Petitioner**

Versus

The Commissioner of Income-tax(Central), Ludhiana

...Respondent

CORAM: HON'BLE MR.JUSTICE M.M.KUMAR
HON'BLE MR.JUSTICE RAJESH BINDAL

Present: None for the petitioner.
Mr.S.K.Garg Narwana, Advocate for the revenue.

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JUDGMENT

Following question of law has been referred for opinion of this Court by the Income Tax Appellate Tribunal, Chandigarh Bench, Chandgiarh arising out of its order dated 5.5.1987 passed in I.T.A.No.695 of 1984, in respect of the assessment year 1975-76..

> "Whether on the facts and in the circumstances of the case, the Tribunal was right in quashing the order of the Appellate Assistant Commissioner and restoring that of the Income-tax Officer in this behalf?"

When the case has been called out for hearing, none appears for the assessee. In the absence of any representation on behalf of the assessee, we do not consider it appropriate to go into the merits of question of law referred.

The reference is thus returned unanswered.

(M.M.Kumar)
Judge

January 11 ,2007 **(Rajesh Bindal)**
Pka **Judge**